

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
AT GREENEVILLE

ALAN DAVID COOPER,)	
)	
Plaintiff,)	
)	No.: 2:23-CV-118-KAC-CRW
v.)	
)	
BART BRELLENTHIN, and)	
BREENA EFFERTZ,)	
)	
Defendants.)	


ORDER ADOPTING REPORT & RECOMMENDATION

This matter is before the Court on United States Magistrate Judge Cynthia R. Wyrick’s “Report and Recommendation” (the “Report”) entered on December 8, 2023 [Doc. 7]. On September 11, Plaintiff Alan David Cooper filed a complaint alleging that Defendants Bart Brellenthin and Breena Effertz are “IRS” Agents who “us[ed] penalty statutes to take funds from Plaintiff’s Social Security funds and pension funds” [Doc. 2 at 1, 7 (cleaned up)]. On October 24, owing to deficiencies in the Complaint, the Court ordered Plaintiff to “file an Amended Complaint that sets forth a sufficient factual basis for his claims against Defendants” within thirty (30) days [Doc. 4 at 4]. The Court expressly stated that failure to do so would result in a recommendation that “Plaintiff’s claims be dismissed” because “Plaintiff’s initial complaint fails to state a claim upon which relief may be granted” [*Id.*]. On November 9, Plaintiff filed his Amended Complaint [Doc. 5] but that filing too failed to provide a sufficient factual basis for Plaintiff’s claims [*See* Doc. 5 at 1-2; *see also* Doc. 7 at 3-4].

The Report recommends that the Court dismiss Plaintiff’s Amended Complaint with prejudice because it fails to state a claim [*See* Doc. 7 at 5]. No Party has objected to the Report, and the time to do so has passed. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(2). After

reviewing the record, the Court **ACCEPTS** and **ADOPTS** the Report [Doc. 7] under 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b)(2). Accordingly, the Court **DISMISSES** Plaintiff's Amended Complaint [Doc. 5] **with prejudice**.

SO ORDERED.


KATHERINE A. CRYTZER
United States District Judge